

L-1065

CITY OF LANSING INCOME TAX -

PARTNERSHIP RETURN

FOR CALENDAR YEAR

OR OTHER TAXABLE YEAR BEGINNING ,

ENDING ,

Please Print or Type

NUMBER OF PARTNERS

NAME OF PARTNERSHIP

EMPLOYER IDENTIFICATION NUMBER

NUMBER AND STREET

PRINCIPAL BUSINESS ACTIVITY  
AND IRS BUSINESS ACTIVITY CODE

DATE BUSINESS COMMENCED

CITY OR TOWN

STATE

ZIP

NAME AND HOME ADDRESS OF EACH PARTNER

SOCIAL SECURITY NUMBER

LANSING RESIDENT  
YES NO

(a)

(b)

(c)

(d)

(e)

INCOME SCHEDULE

DEDUCTIONS

TOTAL TAX

CREDITS

COL 1 TOTAL INCOME (FROM P3, SCH. 1, COL. 10) (SEE NOTES 1 AND 2 BELOW)	COL 2 DEDUCTIONS (EXPLAIN IN STATEMENT)	COL 3 EXEMPTIONS (SEE NOTE 1 BELOW AND INSTRUCTIONS)	COL 4 TAXABLE INCOME (COL. 1 LESS COLS. 2 & 3)	COL 5 RESIDENT TOTAL TAX (MULTIPLY COL. 4 BY 1%)	COL 6 NON-RESIDENT TOTAL TAX (MULTIPLY COL. 4 BY 1/2%)	COL 7 CREDITS (SEE INSTRUCTIONS)
1. (a) \$	\$	\$	\$	\$	\$	\$
2. (b)						
3. (c)						
4. (d)						
5. (e)						
6. Totals						

6. (1) TOTAL RESIDENT NON-RESIDENT TAX-COL. 5 PLUS COL. 6

PAYMENTS AND CREDITS

7. a. Tax paid with extension request	\$	
b. Payments and credits on this years Declaration of Estimated Lansing income Tax		
c. Other credits-explained in attached statements		
8. Total-add lines 7a, b, and c. (This total must agree with the total of Col. 7 above)	\$	\$

TAX DUE OR REFUND

9. If your tax (total in Col. 6(1)) is larger than your payments (line 8), enter BALANCE DUE here		\$
-PAY IN FULL WITH THIS RETURN TO "CITY OF LANSING"- AND MAIL TO: City Treasurer's Office, P.O. Box 40752, Lansing, MI 48901		
10.If your payments (line 8) are larger than your tax (total in col. 6(1)) enter OVERPAYMENT here		\$
11. Overpayment Donation; all or any portion of overpayment may be donated to the following funds:		
<input type="checkbox"/> Problem Solving	11.a	\$
<input type="checkbox"/> HOPE Scholarship	11.b	\$
<input type="checkbox"/> Homeless Assistance	11.c	\$
AMOUNT TO BE REFUNDED	11.d	\$
12. OVERPAYMENT TO BE CREDITED TO YOUR NET YEARS ESTIMATED TAX		\$

NOTE 1-A partner who has other income in addition to the partnership income must file an individual return and show on such return the amounts entered above in columns 1, 2, 3, and 7. A partner who is claiming his or her exemption as a member of another partnership is NOT to claim his or her exemption in this partnership return in Column 3.

NOTE 2-The partnership may pay tax for partners only if it pays for ALL partners subject to the tax. Check here ☐ if the partnership elects to pay the tax on behalf of all partners.

I declare that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his/her declaration is based on all information of which he/she has any knowledge.

☐ I authorize City Treasurer's Office to discuss my return with the preparer.

SIGN HERE (SIGNATURE OF PARTNER OR MEMBER) (DATE)

SIGN HERE (SIGNATURE OR FIRM SIGNATURE OF PREPARER) (ADDRESS) (DATE)

If balance due on return exceeds \$250, penalties and interest may be assessed.

**SCHEDULE C-INCOME FROM PARTNERSHIP**

Name as shown on page 1 of form L-1065 \_\_\_\_\_

A. Business Name \_\_\_\_\_ B. Nature of Business \_\_\_\_\_

C. Business Location \_\_\_\_\_  
Number and street City State Zip Code

D. Telephone No. \_\_\_\_\_ Name of person in charge of records \_\_\_\_\_

1.	Gross receipts \$ _____, less allowances, rebates and returns \$ _____	\$ _____	\$ _____
2.	Inventory at beginning of year (if different than last years closing inventory attach explanation) _____	\$ _____	
3.	Merchandise purchased \$ _____, less any items withdrawn from business for personal use \$ _____		
4.	Cost of labor (do not include amounts paid to partners) _____		
5.	Material and supplies _____		
6.	Other costs (explain in attached statement) _____		
7.	Total of lines 2 through 6 _____		
8.	Inventory at end of year _____		
9.	Cost of goods sold (line 7 less line 8) _____		
10.	Gross Profit (line 9 from line 1) _____		
11.	Miscellaneous income (do not include any items included on lines 22 through 28) _____		
12.	Total Income (lines 10 and 11) _____		

**OTHER BUSINESS DEDUCTIONS**

13.	Salaries and wages not included on line 4 (exclude any paid to partners) _____	\$ _____	
14.	Payments to partners-salaries and interest-enter here and on P.3, Sch. I, Col. 2 _____		
15.	Rent on business property _____		
16.	Losses of business property (attach statement listing items and location) _____		
17.	Depreciation _____		
18.	Taxes _____		
19.	Other business expenses (attach statement)(See Instructions) _____		
20.	Total of lines 13 through 19 _____		
21.	Ordinary income (loss) from business-line 12 less line 20 (enter here and on line 1 of Schedule A below) _____		

**OTHER PARTNERSHIP INCOME OR LOSS (taxable or non-taxable depending on residency of partners)**

22.	Dividends \$ _____, interest \$ _____ (enter total of dividends and interest) _____		
23.	Income (or loss) from other partnerships and other income _____		
24.	Net gain (or loss) from sale or exchange of property other than capital assets _____		
25.	Net short term gain (or loss) from sale or exchange of capital assets _____		
26.	Net long term gain (or loss) from sale or exchange of capital assets _____		
27.	Net gain or loss from sales or exchange of property under section 1231 _____		
28.	Rents \$ _____, Royalties \$ _____ (enter total of rents and royalties) _____		
29.	Total partnership income to account for (add lines 21 through 28) _____		

**THE FOLLOWING SCHEDULES A, B, E, F, AND G ARE TO BE USED TO COMPUTE  
THE TAXABLE PORTION OF THE INCOME OF THE PARTNERSHIP AS SHOWN ON LINE 29 ABOVE**

**SCHEDULE A-ORDINARY INCOME FROM BUSINESS**

1.	Ordinary Income (loss) from business from line 21 of Schedule C _____	\$ _____
2.	Add City of Lansing and/or Federal Income tax included in line 20 of Schedule C _____	
3.	Add interest and other costs included in line 20 of Schedule C which were incurred in connection with the production of tax exempt income or partner's personal expenses which were charged to the business _____	
4.	Add miscellaneous expenses included in line 20 of Schedule C applicable to sales of property shown in Schedule E _____	
5.	Total ordinary income from business for the year (add lines 1 through 4) Enter here and on page 3. Schedule I, Col 1 _____	\$ _____

# SCHEDULE B—INCOME FROM DIVIDENDS AND INTEREST

1. Total Interest and dividends from line 22, page 2, Schedule C	TOTAL	
2. Less: Interest on obligations from any governmental unit included in line 1	\$	
3. Net Interest and dividends—line 1 less line 2		
4. Portion of line 3 applicable to nonresident partners		
5. Balance taxable to residents line 3 less line 4. enter here and in Co. 6 of Schedule I, P.3	\$	

# SCHEDULE E—SALE OR EXCHANGE OF PROPERTY—

	COL. 1	COL. 2
1. Nonresident Partners Only—gain or loss applicable to nonresident partners from tangible property located in Lansing	\$	
2. Enter amount of line 1 occurring after July 1, 1968 in Col. 2, and in Col. 7(b) of Schedule 1, P.3		
3. Resident partner Only—Gain or loss from all tangible and intangible property applicable to Resident partners		
4. Enter the amount of line 3 occurring after July 1, 1968 in Col. 7(a) of Schedule 1, P.3		
5. Enter the amount of gain or loss from tangible or intangible property located outside of Lansing applicable to nonresident partners		
6. total of lines 1, 3 and 5. (This total must agree with the sum of lines 24, 25, 26 & 27 on page 2.)		

# SCHEDULE F—INCOME (OR LOSS) FROM RENTS AND ROYALTIES

	COL. 1 GROSS INCOME	COL. 2 EXPENSES	COL. 3 NET INCOME
1. Income or loss from rents and royalties taxable to residents. Enter total of Col. 3 in Col. 8(a) of Schedule I, P.3	\$	\$	\$
2. Income or loss from rents and royalties taxable to nonresidents. Enter total of Col. 3 in Col. 8(b) of Schedule I, P. 3			
3. Amount of non-taxable income applicable to non-resident partners			
4. Total of lines 1, 2 and 3. (This should agree with total of line 28, page 2, Schedule C.)			

# SCHEDULE G—INCOME FROM OTHER PARTNERSHIPS, ETC.

	COL. 1 INCOME	COL. 2 EXPENSES	COL. 3 NET INCOME
1. Amount taxable to residents. Enter here and on Schedule I, Col. 9(a). (See Instructions)	\$	\$	\$
2. Amount taxable to nonresidents. Enter here and on Schedule I, Col. 9(b). (See Instructions)			
3. Amount of non-taxable income applicable to nonresident partners.			
4. Total of lines 1, 2 and 3. (This should agree with total of line 23, page 2, Schedule C.)			

# SCHEDULE I (SUMMARY OF SCHEDULES A, B, E, F, AND G)

COL. 1		COL. 2		COL. 3		COL. 4		COL. 5		COL. 6			
Income From Business Operations (From P. 2, Sch. A, Line 5)		Payment to Partners—Salaries And Interest (From Schedule C, page 2, line 14)		Income Subject To Allocation (Add Col. 1 and 2)		Allocation % From P. 4, Sch. D, Line 5—Apply Only To Nonresidents (Enter 100% For Residents)		Allocated Income (Col. 3 x % In Col. 4)		Income to Residents Dividends And Interest (From Line 5 of Sch. B)			
(a) \$		\$		\$		%		\$		\$			
(b)													
(c)													
(d)													
(e)													
Totals													
COL. 7 Income From Sale of Property (From Sch. E)				COL. 8 Income From Rents and Royalties (From Sch. F, Col. 3)				COL. 9 Income From Other Partnerships, Etc. (From Sch. G, Col. 3)				COL. 10 Total Taxable Income (Add Cols. 5, 6, 7, 8 and 9 For Each Partner) (Enter Here And On P.1, Col. 1)	
(a) Taxable to Residents (From Line 4, Col. 2 of Sch. E)		(b) Taxable to Non-Residents (From Line 2, Col. 2 of Sch. E)		(a) Taxable to Residents (From Line 1 of Sch. F)		(b) Taxable To Nonresidents (From Line 2 of Sch. F)		(a) Taxable To Residents (From (From Line 1 of Sch. G)		(b) Taxable To Nonresidents (From Line 2 of Sch. G)			
(a)\$		\$		\$		\$		\$		\$		\$	
(b)													
(c)													
(d)													
(e)													

## INSTRUCTION FOR BUSINESS

## ALLOCATION FORMULAS—SCHEDULE D

The business allocation percentage formula is to be used by NON-RESIDENT owners of businesses with business activity both within and without the City of Lansing unless permission has been granted by the Income Tax Administrator to use another method.

Line 1. Enter in Column 1 the average net book value of all real and tangible personal property owned by the business, regardless of location; and in Column 2 show the net book value of the real and tangible personal property located in the City of Lansing. The average net book value of real and tangible personal property may be determined by adding the net book values at the beginning of the year and the net book values at the end of the year and dividing the sum thus obtained by two. Any other method which will reflect the average net book value for the year will also be permitted.

Line 1a. Enter in column 1 the gross annual rentals multiplied by 8 for all rented real property used by the business

regardless of location. In Column 2 show the gross annual rentals multiplied by 8 for all rented real property used by the business and located in the City of Lansing. Gross annual rentals refer to real property, rented or leased and should include the actual sums of money or other consideration payable, directly, or indirectly, by the taxpayer for the use or possession of such real property.

Line 2. Enter in Column 1 the total compensation paid to all employees during the year and in Column 2 show the amount of compensation paid to employees for work done or for services performed within the City of Lansing during the year.

Line 3. Enter in Column 1 the total gross revenue from all sales or services rendered during the year and in Column 2 show the amount of revenue derived from sales made or services rendered in the City of Lansing during the year.

### BUSINESS ALLOCATION FORMULA—SCHEDULE D

	Located Everywhere I	Located in Lansing II	Percentage II ÷ I
1. Average net book value of real and tangible personal property .....	\$ .....	\$ .....	
a. Gross annual rentals multiplied by 8 .....			%
b. TOTAL (Add lines 1 and 1a) .....			%
2. Total wages, sales, commissions and other compensation of all employees (exclude partners) .....			%
3. Gross revenue from sales made or services rendered .....			%
4. Total percentages add the three percentages computed for lines 1b, 2 and 3 which you have entered in the last column (you must compute a percentage for each of lines 1b, 2 and 3) .....			%
5. Average percentage (One-third of line 4) - enter here and on Sch. I, Col. 4 above (see note below) .....			%

NOTE: In determining the average percentage (line 5) a factor shall be excluded from the computation only when such factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such cases, the sum of the percentages on line 5 shall be divided by the number of factors actually used.

In the case of a taxpayer authorized by the Income Tax Administrator to use a special formula, use the lines provided below:

- Numerator .....
- Denominator .....
- Percentage (a ÷ b) ..... enter here and on Schedule I, Col. 4 above.  
(round to no more than five (5) decimal places)
- Date of Income Tax Administrator's Letter of Approval .....